UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

IN RE:	)	CASE NO. 17-51324
JOSEPH M. KOZAK,	)	Chapter 7
Debtors.	)	
JOSEPH M. KOZAK,	)	ADVERSARY PROCEEDING CASE NO. ________
Plaintiff,	)	
v.	)	
UNITED STATES INTERNAL REVENUE SERVICE,	)	
Defendant.	)	

COMPLAINT TO DETERMINE DISCHARGEABILITY OF DEBT

COMES NOW Plaintiff, Joseph M. Kozak and files this Complaint to Determine Dischargeability of Debt claimed by the United States Internal Revenue Service (the "IRS") and shows the Court as follows:

1. This adversary proceeding constitutes a core proceeding under 28 U.S.C. § 157(b)(2)(A), (I), and (O).

2. This Court has jurisdiction of this action under 28 U.S.C. § 1334.

3. The Debtor filed his petition for relief under Chapter 7, Title 11, United States Code (the "Bankruptcy Code"), on January 24, 2017 (the "Petition Date"). The Debtor and the IRS are subject to the jurisdiction of this Court.

4. The IRS asserts a claim against Debtor for 2010, 2011 and 2012 income taxes (the "IRS Claim"), such claim having been scheduled in the aggregate amount of $196,000.00.

5. This is an action under 11 U.S.C. § 523(a)(1) for a determination that the IRS Claim is not excepted from discharge.

6. The IRS Claim is not a priority claim under Section 507(a)(3) or Section 507(a)(8) of the Bankruptcy Code.

7. The Debtor filed all of the subject returns on a timely basis, and did not file a fraudulent return or attempt in any manner to evade or defeat the subject taxes.

WHEREFORE, the Debtor prays that this Court enter a judgment in favor of the Debtor adjudicating that the IRS Claim is not excepted from discharge and for such other relief as the Court deems just and proper.

Dated: Atlanta, Georgia
April 3, 2017

Respectfully submitted,

MACEY, WILENSKY & HENNINGS, LLC

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